



DEPARTMENT OF THE NAVY

NAVAL AIR SYSTEMS COMMAND
NAVAL AIR SYSTEMS COMMAND HEADQUARTERS
WASHINGTON DC 20361 -0001

IN REPLY REFER TO
NAVAIRINST 7331.1B
AIR-802
5 Feb 90

NAVAIR INSTRUCTION 7331.1B

From: Commander, Naval Air Systems Command

Subj: PREPARATION AND SUBMISSION OF THE NAVAL AIR SYSTEMS COMMAND
NAVY INDUSTRIAL FUND FINANCIAL AND OPERATING STATEMENTS

Ref: (a) NAVCOMPT Manual, Volume 5

- Encl: (1) Reports and Exhibits for Segment One of the Financial and Operating Statements
(2) Reports and Exhibits for Segment Two of the Financial and Operating Statements
(3) Financial and Operating Statements Format-Segment One
(4) Financial and Operating Statements Format-Segment Two
(5) Distribution List for Financial and Operating Statements

1. Purpose. To establish reporting requirements and procedures for the preparation and submission of financial and operating statements for Naval Air Systems Command (NAVAIR) Navy Industrial Fund (NIF) activities per reference (a).

2. Cancellation. This instruction supersedes NAVAIR Instruction 7331.1A of 19 May 1983. Since this is a major revision, changes have not been indicated.

3. Procedures

a. It is NAVAIR's objective to minimize detail reporting within the financial and operating statements and yet provide a meaningful analysis of financial operations to management. The detail contained within the Navy Industrial Fund Reporting System used in conjunction with the monthly NIF review and analysis report and the financial and operating statements will be the primary means for monitoring financial operations.

b. Financial and operating statements as detailed in this instruction will be prepared by the comptroller, approved by the commanding officer, and submitted on a quarterly basis. The financial and operating statements will be divided into two segments. Segment one will include the reports and exhibits listed in enclosure (1). Segment two will include the reports and exhibits listed in enclosure (2). Enclosures (3) and (4) are the formats to be used for segment one and segment two of the financial and operating statements respectively. Segment one will be submitted in time to reach the appropriate addressees listed in enclosure (5) by the 25th calendar day of the month following the reporting period. Segment two must arrive at the appropriate addressee by the 10th calendar day of the second month following

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the reporting period. Activities will not delay submitting segment one in order to include segment two. Segment two, however, can be included in segment one provided these segments are received by the 25th of the month following the reporting period. In those instances where it is determined that the due dates cannot be met, activities will forward an advance copy to the Naval Air Systems Command Headquarters NIF Branch (AIR-8021). Due to the need for more complete financial reporting and the complexity involved in closing records and accounts at the end of the fiscal year, segment one of the financial and operating statements for the last quarter of the fiscal year will be submitted by the last calendar day of the month following the reporting period.

c. The following certification statement must be included in the quarterly submission of the statement of financial condition:

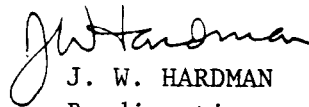
(1) For the first three quarters of the fiscal year: "I hereby certify that the general ledger accounts have been reconciled to the subsidiary records through the reporting period."

(2) For the fourth quarter of the fiscal year: "I hereby certify that the amounts shown in this report are correct. All known transactions meeting the criteria of 31 U.S.C. 200(a) have been obligated and are so reported."

4. Action. Addressees will

- a. prepare the financial and operating statements per this instruction;
- b. provide timely submission of the financial and operating statements as specified in paragraph 3 above; and
- c. provide a copy of the financial and operating statements to the addressees shown in enclosure (5).

5. Reports. Report Symbol NAVCOMPT 7331-1 applies to the Navy Industrial Fund Financial and Operating Statements.


J. W. HARDMAN
By direction

Distribution: (See next page)

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REPORTS AND EXHIBITS FOR SEGMENT ONE OF THE
FINANCIAL AND OPERATING STATEMENTS

1. Segment one will be submitted by each Naval Air Systems Command (NAVAIR) Navy Industrial Fund (NIF) activity to be received by the Navy Accounting and Finance Center (NAFC-51), Office of the Comptroller (NCB-15), Naval Air Systems Command Headquarters (NAVAIRHQ) NIF Branch (AIR-8021), Resources Division (AIR-432), and Navy Ranges and Field Activity Resources Management Division (AIR-421)), and the Naval Aviation Depot Operations Center no later than the 25th calendar day of the month following the reporting period. The naval aviation depots will not send a copy to NAVAIRHQ (AIR-421). The aeronautical engineering centers and the naval air test centers will not send a copy to NAVAIRHQ (AIR-432).

2. Segment one will consist of the following reports and exhibits:

- a. Executive Summary.
- b. Statement of Financial Condition - exhibit A.
- c. Analysis of Capital of Fund - exhibit A-1.
- d. Statement of Revenue and Costs - exhibit B.
- e. Analysis of Accumulated Operating Results - exhibit B-1.
- f. Statement of Sources and Application of Funds - exhibit C.
- g. Supplemental Financial Information - exhibit D.
 - (1) Cash Account Reconciliation
 - (2) Analysis of Accounts Receivable
 - (3) Analysis of Unbillable Work-In-Process
 - (4) Analysis of Material and Supplies-Active
(General Ledger Account (GLA) 1421)
 - (5) Inventory Adjustments-Fiscal Year To Date (FYTD)
 - (6) Material-In-Transit Adjustments
 - (7) Aging of Material-In-Transit (GLA 1491)
 - (8) Aging of Unresolved Transactions
 - (9) Aging of Travel Advances
 - (10) Aging of Assets Under Development
 - (11) Aging Of Accounts Payable
 - (12) Continuation of Pay
 - (13) Sale of Scrap
 - (14) Analysis of the Labor Acceleration Rate
 - (15) Detail of Interfund Bills
 - (16) Public/Private Competition Execution Report
- h. Summary of Sources of Revenue - exhibit E.

Encl (1)

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REPORTS AND EXHIBITS FOR SEGMENT TWO OF THE
FINANCIAL AND OPERATING STATEMENTS

1. Segment two will be submitted by each Naval Air Systems Command (NAVAIR) Navy Industrial Fund (NIF) activity to be received by Navy Accounting and Finance Center (NAFC-51), Office of the Comptroller (NCB-15), NAVAIRHQ (NIF Branch (AIR-8021), Resource Division (AIR-432), and Navy Ranges and Field Activity Resources Management Division (AIR-421)), and the Naval Aviation Depot Operations Center (NAVAVNDEPOTOPSCEN) no later than the 10th of the second month following the quarter. Naval aviation depots (NAVAVNDEPOT's) will send a copy to NAVAIRHQ (AIR-8021, AIR-432) and NAVAVNDEPOTOPSCEN only. The aeronautical engineering centers and naval air test centers will send a copy to NAVAIRHQ (AIR-8021 and AIR-421) only.

2. Segment two will consist of the following reports and exhibits:

- a. Unbillable Work-in-Process by Category.
- b. Status of Shop Stores Inventory and Usage.
- c. Revenue and Cost by Product Line (NAVAVNDEPOT's only).
- d. Revenue and Cost by Major Program (naval air test centers and aeronautical engineering centers only).
- e. Schedule of Cost Reimbursable Variances (Write-offs).
- f. Schedule of Fixed Price Variances.
- g. Cost Center Summary - Direct.
- h. Cost Center Summary - Service (aeronautical engineering centers and naval air test centers only).
- i. Cost Center Summary - Overhead.
- j. Cost Center Summary - Institutional (naval air test centers only).
- k. Cost Center Summary - Flight Hours (aeronautical engineering centers and naval air test centers only).
- l. Asset Capitalization Program - Obligations & Outlays.
- m. Civilian Personnel Resource Reporting System.

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FINANCIAL AND OPERATING STATEMENTS FORMAT
SEGMENT ONE

Executive Summary

1. Narrative. The narrative portion should include penetrating analytical comments regarding the "state of fiscal health" of operations, highlighting events that have significant financial impact on current operations, such as: cash and credit management; manage to payroll; accomplishment of significant milestones; productivity initiatives; workload changes and effect on overhead rates and stabilized rates; prior year adjustments; accounting adjustments; unique personnel problems; material shortages which impact on current work; and any other significant data which can assist management in appraising operations.
2. Significant Accomplishments. Provide comments on major work completed during the period. These comments should be of a general nature on high interest items. If applicable, identify units inducted and completed during the period and year to date and scheduled new arrivals.
3. Significant Budget Variances. Use exhibits A, A1, B, and B1 to compare actual fiscal year to date (FYTD) data with budget data FYTD. The budget data reflected should correspond to your Navy Industrial Fund A-11 Phased budget. Analyze the variances between budget and actual data and comment on all variance in excess plus or minus 5 percent.
4. Employment. In this section, all employment related data is reviewed with pertinent comments on significant variances from the plan as well as on projected plan.
 - a. Employment Level. Include figure for number of end strength and workyear by category, i.e., General Schedule, Wage Grade, Special Employment, Senior Executive Service, etc. Compare actual employment with planned employment. Comment on significant variances in excess of five percent.
 - b. Overtime Rate. Provide brief comment on actual versus budgeted overtime rate with explanations for variance in excess of 1 percent.
 - c. Productive Rate. Provide actual and budgeted productive ratio for current period, FYTD, and end of fiscal year (FY). Explain changes from budget.
 - d. Wage Rate. Provide details in the quarter in which the activity's ungraded pay raise becomes effective as to the actual percent versus budgeted percent and effective date.

Encl (3)

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e. Labor Acceleration Rate. Include comments regarding current quarter's potential gains and losses due to acceleration. Projected gains and losses for the remainder of the FY should be addressed.

5. Maintenance and Repair. Provide quarterly status of costs for maintenance and repair and minor construction projects costing less than \$5,000.00 in the following format:

	<u>Quarter</u>	<u>FYTD</u>
a. Recurring Maintenance		
b. Major Nonrecurring Maintenance		
c. Minor Construction Less than \$5000.00		

6. Interest Payment. Provide actual interest payments for the period and FYTD. Explain the reason(s) for the interest payment and action(s) taken to preclude further interest payment.

EXHIBIT A
ACTIVITY
STATEMENT OF FINANCIAL CONDITION
AS OF _____ 19__
(Nearest Dollar)
ASSETS

CASH

Actual

ADVANCE/LOANS

- a. Government
- b. Other
- c. Loans

ACCOUNTS RECEIVABLE

- a. Government
- b. Other
 - (1) Commercial
 - (2) Unused Common Carrier Tickets
 - (3) Nonappropriated Funds
 - (4) Employees
 - (5) Miscellaneous
- c. Credits Pending-Government Sources
- d. Interest
- e. Allowance for Bad Debts

TOTAL INVENTORIES

- a. Work in Process
 - (1) In-House*
 - (2) Less Progress Payments Received
 - (3) Contractors' Plants
 - (4) Less Progress Payments Received
 - (5) Other Government Plants
 - (6) Less Progress Payments Received
 - (7) Activity Retention
- b. Material and Supplies
 - (1) Material and Supplies-Active
 - (2) Material and Supplies-Insurance Type
 - (3) Reserve Material
- c. Direct Material
- d. Less Progress Payments Received
- e. Industrial Fund Furnished Material
- f. Material-In-Transit
 - (1) Government
 - (2) En Route From Contractor's Plants
 - (3) Unmatched

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STATEMENT OF FINANCIAL CONDITION (EXHIBIT A) (CONT'D)

ASSETS (cont.)

Actual

- g. Allowance Loss-Materials and Supplies Inventory
- h. Allowance Loss-Direct Material Inventory

OTHER ASSETS

- a. Deferred Charges
 - (1) Miscellaneous
 - (2) Management Systems Development/Improvement Efforts
 - (3) Leave Liability
 - (4) Lease Purchase
- b. Travel Advances
- c. Unallocated Costs
 - (1) Unmatched
 - (2) Unmatched Other
 - (3) Refunds/Collections
- d. Assets Under Development
 - (1) Contributed Fixed
 - (2) Purchased Fixed
 - (3) Software System
 - (4) Minor Construction

FIXED ASSETS

- a. Contributed/Purchased
 - (1) Land
 - (2) Building, Structures and Utility Systems
 - (3) Accumulated Depreciation (-)
 - (4) Plant Equipment
 - (5) Accumulated Depreciation (-)
 - (6) Production Equipment
 - (7) Accumulated Depreciation (-)
 - (8) Other
 - (9) Accumulated Depreciation (-)
 - (10) Software
 - (11) Accumulated Depreciation (-)
 - (12) Ships Military Sealift Command (MSC) only
 - (13) Accumulated Depreciation (-)
- b. New Contributed
 - (1) Land
 - (2) Building, Structures and Utility Systems
 - (3) Accumulated Depreciation (-)
 - (4) Plant Equipment
 - (5) Accumulated Depreciation (-)
 - (6) Production Equipment
 - (7) Accumulated Depreciation (-)
 - (8) Other

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STATEMENT OF FINANCIAL CONDITION (EXHIBIT A) (CONT'D)

ASSETS (cont.)	<u>Actual</u>
(9) Accumulated Depreciation (-)	
(10) Software	
(11) Accumulated Depreciation (-)	
(12) Ships (MSC only)	
(13) Accumulated Depreciation (-)	
c. Fixed Assets--Not-In-Use	
TOTAL ASSETS	

LIABILITIES	<u>Actual</u>
ACCOUNTS PAYABLE	
a. Government Agencies	
b. Holdback on Progress Billings from Contractors	
c. Other	
(1) Commercial	
(2) Transportation Requests	
(3) Capital Leases	
(4) Miscellaneous	
d. Interest	
e. Unfunded Costs/Surcharges	
ACCRUED EXPENSES	
a. Leave	
b. Salaries and Wages-Civilian	
c. Fringe Benefits	
d. Other	
ADVANCES/LOANS	
a. Government	
b. Other	
c. Loans	
OTHER LIABILITIES	
a. Uncompleted Voyage Revenue (Military Sealift Command (MSC) Only)	
b. Miscellaneous Other Liabilities	
SETTLEMENT OF CLAIMS (MSC Only)	
TOTAL LIABILITIES	
TOTAL CAPITAL (EXHIBIT A-1)	
TOTAL LIABILITIES AND CAPITAL	

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STATEMENT OF FINANCIAL CONDITION (EXHIBIT A) (CONT'D)

UNDELIVERED ORDERS

1. Obligated to Government
2. Obligated to Public

UNBILLED BALANCE OF CUSTOMER ORDERS

***Contains Unbillable Work-in-Process of \$**

(Required statement of verification)

SIGNATURE _____

Comptroller

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STATEMENT OF FINANCIAL CONDITION (EXHIBIT A) (CONT'D)

The following is a description of each line item contained in Exhibit A and the applicable corresponding General Ledger Account (GLA) number.

1. CASH (GLA 1100). The balance represents the cash balance on the books of the Industrial Fund activity.
2. ADVANCES/LOANS (GLA 1200). This line represents the total value of outstanding advances and loans. This amount summarizes the following:
 - a. Advances-Government Agencies (GLA 1210). The amount reported on this line represents the outstanding advances to non-DOD U.S. Government agencies for which goods or services have not been received.
 - b. Advances-Other (GLA 1220). The amount reported on this line represents the outstanding advances to other than U.S. Government agencies.
 - c. Advances-Loans (GLA 1230). This line item represents temporary loans made to other Industrial Fund Activities.
3. ACCOUNTS RECEIVABLE (GLA 1300). This line item shows amounts due the activity and must balance with exhibit D, part 2. This account summarizes the following:
 - a. Accounts Receivable-Government (GLA 1310). The amount reported on this line represents the total amount billed and uncollected for work or services furnished to U.S. Government agencies.
 - b. Accounts Receivable-Other (GLA 1320). The amount reported on this line represents the total amounts billed and uncollected for work or services furnished to sources other than the U.S. Government. This line summarizes the amounts identified in the following:
 - (1) Accounts Receivable-Commercial (GLA 1321). The amount reported on this line represents the amounts due from claims and billings to other than government agencies.
 - (2) Accounts Receivable-Unused Common Carrier Tickets (GLA 1322). The amount reported on this line represents the amount of unused common carrier tickets returned.
 - (3) Accounts Receivable-Non-Appropriated Funds (GLA 1323). The amount reported on this line represents the balances due from non-appropriated funds.

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- (4) Accounts Receivable-Employees (GLA 1324). The amount reported on this line represents the balances due from activity employees.
- (5) Accounts Receivable-Miscellaneous (GLA 1325). The amount reported on this line represents the balances due from all sources not specifically included in other receivable accounts.
- c. Accounts Receivable-Credits Pending from Government Sources (GLA 1330). The amount reported on this line represents the net balance of items returned to the supply systems of the U.S. Government for which credits are expected.
- d. Accounts Receivable-Interest (GLA 1340). The amount reported on this line represents the amount of interest due from vendors.
- e. Allowance for Bad Debts (GLA 1350). The amount reported on this line represents the amount of estimated uncollectible accounts receivable.
- 4. INVENTORIES (GLA 1400). This line item represents the net value of work-in-process, materials and supplies, industrial fund furnished material and material-in-transit as detailed in the following:
 - a. Work-in-Process (GLA 1410). This line represents the net value of work-in-process, less progress payments. The account summarizes the following:
 - (1) Work-in-Process-In-House (GLA 1411). The amount reported on this line represents the amount of unbilled costs against uncompleted reimbursable orders for goods or services.
 - (2) Progress Payments-Work in Process-In-House (GLA 2410). This line represents the balance of progress payments received for activity costs incurred and charged to work-in-process against uncompleted reimbursable orders.
 - (3) Work-in-Process-Contractor's Plants (GLA 1412). The amount reported on this line represents the amount of progress payments made to contractors for uncompleted work applicable to reimbursable orders.
 - (4) Progress Payments-Contractors' Plants (GLA 2430). This line shows the balance of progress payments received from customers for accrued costs billed to IF by contractors prior to completion of services or delivery of end items.
 - (5) Work-in-Process-Other Government Plants (GLA 1413). The amount reported on this line represents the unliquidated progress

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payments made to other U.S. Government activities applicable to reimbursable orders.

- (6) Progress Payments-Other Government Plants (GLA 2440). This line shows the balance of progress payments received from customers for accrued costs billed by other government plants to IF prior to completion of services or delivery of end-items.
- (7) Work-in-Process-Activity Retention (GLA 1418). The amount reported on this line represents the cost of material, labor, other costs and overhead charged to job orders for work for activity retention.
- b. Materials and Supplies (GLA 1420). The amount reported on this line summarizes the value of materials and supplies detailed below.
 - (1) Material and Supplies-Active (GLA 1421). The amount reported on this line represents the value of active material and operating supplies on hand and must balance with exhibit D, part 4.
 - (2) Material and Supplies-Insurance Type (GLA 1422). The amount reported on this line represents the value of insurance material on hand.
 - (3) Material and Supplies-Reserve (GLA 1423). The amount on this line represents the value of reserve materials retained for future work.
- c. Direct Material (GLA 1430). The amount reported on this line represents the value of material procured and on hand which are identifiable to a specific customer order.
- d. Progress Payments-Direct Material (GLA 2420). This line represents the balance of progress payments received from customers for the value of material procured for specific orders and not issued to work-in-process.
- e. Industrial Fund Furnished Material (GLA 1480). The amount reported on this line represents the value of material issued without charge to contractors and/or Government agencies as industrial fund furnished material.
- f. Material-In-Transit (GLA 1490). The amount reported on this line summarizes the value of Material-In-Transit detailed below.
 - (1) Material-In-Transit-Government (GLA 1491). The amount reported on this line represents the value of material ordered but not received for which payment has been made on the basis of

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constructive delivery billings received from Defense Logistics Agency, General Services Administration, or other naval activities. The balance must agree with exhibit D, part 7.

- (2) Material-In-Transit-En Route from Contractors' Plants (GLA 1492). The amount reported on this line represents the value of Material-en-route from contractors' plants as evidenced by an advance DD Form 250 or evidenced by a paid public voucher.
 - (3) Material-In-Transit-Unmatched (GLA 1493). The amount reported on this line represents discrepant billings applicable to material transactions that are recorded against the Cash account. The balance must agree with exhibit D, part 8.
- g. Allowance Loss-Materials and Supplies Inventory (GLA 1641). Allowance for Loss on Materials and Supplies Inventory. This will reflect estimated losses, based on material receipts, for material recorded in the Materials and Supplies accounts, GLA 1420 series.
- h. Allowance Loss-Direct Material Inventory (GLA 1642). Allowance for Loss on Direct Material Inventory. This will reflect estimated losses, based on material receipts, for material recorded in Direct Material , GLA 1430.
5. OTHER ASSETS (GLA 1500). Report on this line the total value of prepaid expenses, unallocated costs, travel advances and assets under development as detailed below:
- a. Deferred Charges (GLA 1510). This line represents the total deferred charges as detailed below:
 - (1) Deferred Charges-Miscellaneous (GLA 1511). This line items reflects the total amount of operating expenses which are to be charged to future periods and not specifically included in other deferred accounts.
 - (2) Deferred Charges-Management System Development/Improvement Efforts (GLA 1512). This line item represents the costs associated with management system development and/or improvement efforts that do not meet the criteria for a fixed asset, but are to be charged to future periods.
 - (3) Deferred Charges-Leave Liability (GLA 1513). This line item represents the amount of the annual leave liability assumed at the inception of the Industrial Fund which has not been amortized.
 - (4) Deferred Charges-Lease Purchase (GLA 1514). This line item represents the value of unamortized leased equipment.

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- b. Travel Advances (GLA 1520). This line item represents the amount of unliquidated travel advances made to employees and must balance with exhibit D, part 9.
- c. Unallocated (GLA 1540). Summarizes the Unallocated Accounts.
 - (1) Unallocated Costs-Unmatched (GLA 1541). This line item represents the amount of activity costs which are improperly coded, and are pending identification.
 - (2) Unallocated Costs-Unmatched Other (GLA 1542). This line item represents the amount of discrepant billings recorded against the cash account which are not recognized as valid activity charges. This must balance with exhibit D, part 8.
 - (3) Unallocated-Refunds/Collections (GLA 1543). This line item represents the amount of discrepant refunds and/or collections recorded against the cost accounts that are pending research. It must balance with exhibit A, part 8.
- d. Assets Under Development (GLA 1590). Summarizes Assets Under Development and must balance with exhibit D, part 10.
 - (1) Assets Under Development-Contributed Fixed (GLA 1591). This line item represents the acquisition cost of contributed fixed assets prior to becoming operational.
 - (2) Assets Under Development-Purchased Fixed (GLA 1592). This line item represents the acquisition value, transportation cost, and installation cost of purchased fixed assets prior to becoming operational.
 - (3) Assets Under Development-Software Systems (GLA 1593). This line item represents software development costs incurred prior to implementation of a system costing \$100,000 or more.
 - (4) Assets Under Development-Minor Construction (GLA 1594). This line item represents the cost of minor construction prior to completion of the project.
- 6. FIXED ASSETS (GLA 1600). The amount reported on this line represents the book value of all fixed assets as detailed below:
 - a. Contributed/Purchased. This line item represents the book value of all contributed and purchased fixed assets.
 - (1) Land (GLA 1611). This line represents the total investment in land to be replaced by the activity. (Plant Property, Class 1).

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- (2) Buildings, Structures and Utility Systems (GLA's 1612 and 1632). This line item represents the contributed and/or purchased buildings, structures, and utility systems to be replaced by the activity. (Plant Property, Class 2).
- (3) Accumulated Depreciation-Buildings, Structures and Utility Systems (GLA's 1642 and 1662). This line item represents the accumulated funded depreciation of buildings, structures and utility systems. (Plant Property, Class 2).
- (4) Plant Equipment (GLA's 1613 and 1633). This line item represents the contributed and/or purchased plant equipment to be replaced by the activity. (Plant Property Class 3).
- (5) Accumulated Depreciation-Plant Equipment (GLA's 1643 and 1663). This line item represents the accumulated funded depreciation associated with plant equipment. (Plant Property Class 3).
- (6) Production Equipment (GLA's 1614 and 1634). This line item represents the contributed and/or purchased industrial production equipment to be replaced by the activity. (Plant Property Class 4).
- (7) Accumulated Depreciation-Production Equipment (GLA's 1644 and 1664). This line item represents the accumulated funded depreciation associated with industrial production equipment. (Plant Property Class 4).
- (8) Other (GLA's 1615 and 1635). This line item represents special tooling and test equipment to be replaced by the activity.
- (9) Accumulated Depreciation-Other (GLA's 1645 and 1665). This line item represents the accumulated funded depreciation associated with other equipment.
- (10) Software (GLA's 1616 and 1636). This line item represents the systems software to be replaced by the activity.
- (11) Accumulated Depreciation Software (GLA's 1646-1666). This line item represents the accumulated funded depreciation associated with systems software.
- (12) Ships (GLA 1617). This line item represents the contributed ships assigned to the Military Sealift Command that will be replaced with industrial funds.

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- (13) Accumulated Depreciation-Ships (GLA 1647). This line represents the accumulated funded depreciation associated with contributed ships assigned to the Military Sealift Command.
- b. New Contributed. This line represents the book value of all contributed fixed assets which will not be replaced by the activity.
- (1) Land (GLA 1621). This line represents the total investment in land. (Plant Property, Class 1).
- (2) Buildings, Structures and Utility Systems (GLA 1622). This line represents the investment in new contributed buildings, structures and utility systems. (Plant Property, Class 2).
- (3) Accumulated Depreciation-Buildings, Structures and Utility Systems (GLA 1652). This line item represents the unfunded depreciation of buildings, structures and utility systems. (Plant Property, Class 2).
- (4) Plant Equipment (GLA 1623). This line item represents the new contributed plant equipment. (Plant Property, Class 3).
- (5) Accumulated Depreciation-Plant Equipment (GLA 1653). This line represents the unfunded depreciation associated with plant equipment. (Plant Property, Class 3).
- (6) Production Equipment (GLA 1624). This line item represents the new contributed industrial production equipment. (Plant Property, Class 4).
- (7) Accumulated Depreciation-Production Equipment (GLA 1654). This line represents the unfunded depreciation associated with production equipment. (Plant Property, Class 4).
- (8) Other (GLA 1625). This line item represents the investment in other new contributed fixed assets.
- (9) Accumulated Depreciation-Other (GLA 1655). This line represents the unfunded depreciation associated with other equipment.
- (10) Software (GLA 1626). This line item represents the new contributed systems software.
- (11) Accumulated Depreciation-Software (GLA 1656). This line represents the unfunded depreciation associated with systems software.

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- (12) Ships (GLA 1627). This line item represents the ships assigned to the Military Sealift Command.
- (13) Accumulated Depreciation-Ships (GLA 1657). This line item represents the unfunded depreciation associated with ships assigned to the Military Sealift Command.
- c. Fixed Assets-Not In Use (GLA 1670). This line item represents the fixed assets that will not be used for a period exceeding 6 continuous calendar months.
- 7. TOTAL ASSETS (GLA 1000). This line item represents the sum of lines one through six as described above.
- 8. ACCOUNTS PAYABLE (GLA 2100). This line represents the total amounts owed to suppliers and other creditors for material and services received. The amount reported on this line also includes the outstanding amount of holdbacks on progress payments made to contractors. This amount summarizes the following:
 - a. Accounts Payable-Government Agencies (GLA 2110). This line represents the total amount of outstanding payables due to Government agencies for services or materials received. The balance must agree with exhibit D, part 11.
 - b. Accounts Payable-Holdback on Progress Billings-Contractors (GLA 2140). This line represents the outstanding amounts withheld from contractors in accordance with contract provisions. The balance must agree with exhibit D, part 11.
 - c. Accounts Payable-Other (GLA 2151-2154). This line represents the total amounts owed for goods or services furnished by commercial vendors, private parties and capital leases, etc. The balance must agree with exhibit D, part 11.
 - d. Accounts Payable-Interest (GLA 2160). This line represents the amounts due to commercial vendors as interest for delayed payment of invoices.
 - e. Accounts Payable-Unfunded Costs/Surcharges (GLA 2170). This line represents the amount payable to the Treasury for statistical costs collected for services performed for nonfederal government customers and direct military labor for non-DOD customers.
- 9. ACCRUED EXPENSES (GLA 2200). This line shows the balance of accrued expenses incurred which remain unpaid as of the statement date. This item is the total of the following:

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- a. Accrued Expenses-Leave (GLA 2210). This line represents the accrued annual, sick, holiday, other, and compensatory leave due to civilian employees. It is a summation of GLA 2211-2214.
 - b. Accrued Expenses-Salaries and Wages-Civilian (GLA 2220). This line represents the total amount of salaries and wages earned by civilian employees, but unpaid as of the end of the accounting period.
 - c. Accrued Expenses-Fringe Benefits (GLA 2230). This line represents the total costs accrued but unpaid as of the end of the accounting period related to employee fringe benefits. This includes the government's share of FICA taxes, Federal Employees Group Life Insurance, Indigenous Personnel Life Insurance, Civil Service Retirement and Disability Fund, and Federal Employees' Health Benefits Act. It is a summation of GLA-2231, 2232, 2233, 2234, 2235, 2236, 2237 and 2238.
 - d. Accrued Expenses-Other (GLA 2270). Report on this line all other costs accrued as of the end of the accounting period applicable to requested work and/or services in process.
10. ADVANCES/LOANS (GLA 2300). This line summarizes unliquidated advances detailed in the following:
- a. Government (GLA 2310). This line represents unliquidated advances received from Federal Government customers.
 - b. Advances-Other (GLA 2320). This line represents unliquidated advances received from non-Federal Government customers.
 - c. Advances-Loans (GLA 2330). This line represents loans made to the activity by others within the activity group.
11. OTHER LIABILITIES (GLA 2500). This line shows the balance of miscellaneous liabilities. It represents the total of the following:
- a. Uncompleted Voyage Revenue (GLA 2510). This line shows the balance of billings made for transportation services which have not been rendered (MSC activities only).
 - b. Miscellaneous Other Liabilities (GLA 2570). This line is used to report the total of all other miscellaneous liabilities.
12. SETTLEMENT OF CLAIMS (GLA 2600). This line represents the total amount owed for settlement of claims (MSC activities only).

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13. TOTAL LIABILITIES (GLA 2000). This summary line represents the total of all reported liabilities. It is the sum of lines 8 through 12, as described in preceding items.
14. CAPITAL OF FUND (GLA 2900). This line item represents the total capital of the fund from inception to date as supported by exhibit A-1.
15. TOTAL LIABILITIES AND CAPITAL. Total of lines 13 and 14 as detailed above.
16. UNDELIVERED ORDERS. This line represents the amount of unperformed or undelivered orders.
 - a. Obligated to Government. This line item represents the total amount of undelivered or unperformed orders issued to Federal Government organizations.
 - b. Obligated to Public. This line item represents the total amount of undelivered or unperformed contracts and orders issued to other than Federal Government organizations.
17. UNBILLED BALANCE OF CUSTOMER ORDERS. This line item represents the balance of customer funds unbilled (column 6 of Summary Sources of Revenue) less progress payments.
18. SIGNATURE. The comptroller must sign this exhibit below on the statement of certification required by the previous paragraph of this chapter.

EXHIBIT A-1

ANALYSIS OF CAPITAL OF FUND
AS OF _____ 19____
(Nearest Dollar)

PRINCIPAL	<u>Inception</u>	<u>Prior FY</u>	<u>Current FY</u>	<u>Inception to Date</u>
Cash Allocation				
Donated Material and Work-in-Process				
Contributed Fixed Assets				
Liabilities Assumed				
Reserves Used for Operations				
Reserves				
a. Capital Equipment Purchases				
b. Major Maintenance and Repair				
c. Minor Construction				
d. Cash Level Requirements				
e. Software Systems Development Efforts				
f. Other (specify)				
NET PRINCIPAL ACCUMULATED				
OPERATING RESULTS*				
a. Beginning of FY				
b. Over/Under Applied Variance				
c. Rate Stabilization Variance on Cost Reimbursable Orders				
d. Cost Overruns on Cost Reimbursable Orders				
e. Fixed Price-Rate Stabilization Variance				
f. Fixed Price-Other Variance				
g. Service Center Variance				
h. Extraordinary Current Year Variance **				
i. Other Adjustments **				

TOTAL CAPITAL ***

- * MUST AGREE WITH EXHIBIT B-1
- ** DETAILED ON EXHIBIT B-1
- *** MUST AGREE WITH EXHIBIT A

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ANALYSIS OF CAPITAL OF FUND (EXHIBIT A-1) (CONT'D)

1. CASH ALLOCATION (GLA 2910). This line item reflects the amounts allocated to the activity based on letters of allocation from the Comptroller of the Navy.
2. ASSETS CAPITALIZED-DONATED MATERIAL AND WORK-IN-PROCESS (GLA 2921). This line item represents the net amount of capitalized material and work-in-process donated without cost to the activity.
3. ASSETS CAPITALIZED-CONTRIBUTED FIXED ASSETS (GLA 2922). This line item represents the net value of capitalized new contributed plant property.
4. LIABILITIES ASSUMED (GLA 2923). This item represents the capitalization of liabilities assumed at the inception of industrial funding at the activity and any subsequent changes in mission.
5. RESERVES USED FOR OPERATIONS (GLA 2950). This balance represents capital reserves used for operations.
6. RESERVES (GLA 2970). This line represents the total in the following reserve GLA'S 2971, 2972, 2973, 2974, 2975 and 2976.
 - a. Capital Equipment Purchases (GLA 2971). This account represents the reserve established for purchases of capital equipment items.
 - b. Major Maintenance and Repair (GLA 2972). This account represents the reserve established for major maintenance and repairs.
 - c. Minor Construction (GLA 2973). This account represents the reserve established for minor construction projects financed by the activity.
 - d. Cash Level Requirements (GLA 2974). This account represents the reserve established for cash level requirements.
 - e. Software Systems Development Efforts (GLA 2975). This account represents the reserve established for software systems development efforts.
 - f. Other (GLA 2976). This account represents the reserve established for any items not provided for in GLA 2971 through 2975. (Specify the use of reserve.)
7. NET PRINCIPAL. This line represents the total of lines one through six as detailed above.
8. ACCUMULATED OPERATING RESULTS. This line represents the accumulated operating results. The amount for the current FY must agree with the

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results reported on exhibit B-1. This account represents the total of the following:

- a. Beginning of FY (GLA 2931). This represents the prior years accumulated operating results.
 - b. Over/Under Applied Variance (GLA 2932). This line item represents the amount of over/under applied overhead from accounts 4600 and 4700 for the current FY.
 - c. Rate Stabilization Variances on Cost Reimbursable Orders (GLA 2934). This line item represents the gain or loss resulting from variances between stabilized rates billed and related accrued costs identifiable to cost reimbursable orders for current FY.
 - d. COST OVERRUNS ON COST REIMBURSABLE ORDERS (GLA 2935). This line item represents the gain or loss identifiable to cost reimbursable orders for current FY.
 - e. FIXED PRICE-RATE STABILIZATION VARIANCE (GLA 2936). This line item represents the gain or loss resulting from the variance between stabilized rates billed and related accrued.
 - f. FIXED PRICE-OTHER VARIANCE (GLA 2937). This line item represents the gain or loss identifiable to fixed price orders for current FY.
 - g. SERVICE CENTER VARIANCE (GLA 2938). This line item represents the amount of variance between costs incurred and amounts transferred out via rates at service cost centers for current FY.
 - h. EXTRAORDINARY CURRENT YEAR VARIANCE (GLA 2933). This line item represents the current year variances that are beyond what is regular or customary. These costs are not included in total costs for the period but are reflected in net operating results.
 - i. OTHER ADJUSTMENTS (GLA 2939). This line item represents NAVCOMPT approved adjustments affecting prior year's operations, the yearend adjustments because of the Asset Capitalization Program (ACP) and adjustments because of passthroughs and rebates.
9. TOTAL CAPITAL. Total of lines seven and eight as detailed above.

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EXHIBIT B

STATEMENT OF REVENUE AND COSTS

AS OF _____ 19____
(Nearest Dollar)

DESCRIPTION	<u>REVENUE</u>	<u>FY To Date</u>
1. Manufacture and Assembly		
2. Construction and Conversion		
3. Overhaul, Repair, and Renovation		
4. Alteration and Modification		
5. Research and Development		
6. Engineering Services		
7. Data Processing Services		
8. Transportation Services		
9. Port Terminal Operations		
10. Printing Services		
11. Utility Services		
12. Sanitation Services		
13. Support of Service-Wide Supply		
14. Support of Tenants and Satellites		
15. Additions and Improvements to Plant		
16. Support of Reserve Industrial Plant Capacity		
17. Other Products and Services		
18. Institutional Support		
19. Total Revenue		
 <u>COSTS</u>		
DIRECT COSTS INCURRED		
1. Labor		
2. Materials		
3. Other		
4. Contractual Services		
5. Depreciation Expense (Funded)		
6. Transfers		
 SERVICE CENTER COSTS		
1. Labor		
2. Materials		
3. Other		
4. Contractual Services		
5. Depreciation Expense (Funded)		
6. Transfers		

STATEMENT OF REVENUE AND COSTS (EXHIBIT B) (CONT'D)

DESCRIPTION	<u>COSTS</u>	<u>FY To Date</u>
PRODUCTION		
1. Labor		
2. Materials		
3. Other		
4. Contractual Services		
5. Depreciation Expense (Funded)		
6. Transfers		
GENERAL AND ADMINISTRATIVE EXPENSE		
1. Labor		
2. Materials		
3. Other		
4. Contractual Services		
5. Depreciation Expense (Funded)		
6. Transfers		
Total Costs Incurred for Period		
LESS Cost for Activity Retention		
Cost of Goods and Services Produced		
(INCREASE) DECREASE-Work in Process		
Cost of Goods and Services Sold		
Net Revenue		
Surcharge Adjustment		
Plus (Minus) Extraordinary Expenses		
Net Operating Results (Must agree with B-1)		
Costs Funded by Others		
1. Depreciation		
(a) New Contributed Fixed Assets		
(b) Sponsor Owned Equipment		
2. Military Personnel		
3. Material		
4. Unfunded Civilian Personnel		
PERSONNEL ON BOARD--END OF PERIOD		
1. Military		
2. Civilian		
(a) Graded		
(b) Ungraded		
(c) Other		
3. Foreign Nationals		
(a) Direct		
(b) Indirect		
PERCENT UTILIZATION OF PLANT		

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STATEMENT OF REVENUE AND COSTS (EXHIBIT B) (CONT'D)

This statement summarizes the revenue and costs arising from operations and the changes in accumulated operating results from the beginning of a FY to the end of the reporting period. Operating costs not paid from industrial funds are required to be reported as "unfunded costs" at the foot of the statement.

1-18-REVENUE CATEGORIES. Report on these lines the total amount of billings for completed orders for end-products and services. The total amount on these lines will be reported by end-use program identifying the major type of work or services performed by Industrial Fund activities pursuant to primary missions.

1. MANUFACTURING AND ASSEMBLY. Include income for furnishing customers with new end-items and components (excludes ship construction, which appears on line two), manufacture of prototypes or items furnished to the customer for test. This category also includes assembly and test of missile and missile components, load, assembly, and pack of ammunition and unit and set assembly income.
2. CONSTRUCTION AND CONVERSION. Include income for authorized construction and conversion of property and equipment.
3. OVERHAUL, REPAIR, AND RENOVATION. Include income for depot level overhaul and rebuild of ships, aircraft and other equipment. This includes services to the customer which improve the condition of his property such as repair of unserviceable equipment. Repair is that work necessary to restore a ship, aircraft or other equipment to serviceable condition without change in design, materials, number, location or relationship of the component parts. This category also includes activations and inactivations but excludes maintenance assistance and engineering services.
4. ALTERATION AND MODIFICATION. Include income for authorized alteration and modification of property and equipment.
5. RESEARCH AND DEVELOPMENT. Include income for the conduct and support of research and development, including basic research, theoretical studies, scientific experiments, applied research, feasibility studies, systems engineering (including developmental engineering in connection with procurement, production and modification) and fabrication of experimental models and prototypes. Do not include production of items for service testing or engineer-user testing which is to be included in line one.
6. ENGINEERING SERVICES. Include income for providing technical and engineering assistance to customers in matters relating to various weapon systems and associated system tests when they do not relate to research

and development projects. This category also includes quality evaluation, i.e., inspecting, calibrating, testing, evaluating, trimming, and reengineering of items as well as maintenance assistance.

7. DATA PROCESSING SERVICES. For activities whose major mission is providing Automated Data Processing (ADP) Technical Services, include Data Processing services, income from Programming Services and other ADP related services.
8. TRANSPORTATION SERVICES. Include income for CONUS traffic management services performed by MIMC and revenues for transportation services of MSC and ASIF as well as income from rental of automotive and construction equipment.
9. PORT TERMINAL OPERATIONS. Include income for the operation of ports, port facilities and related sub-installations, including holding and reconsignment points engaged in cargo and passenger transshipment activities. This category also includes the operation of docks, piers, terminals or similar facilities, and wharfage, ferrying, lighterage and stevedoring.
10. PRINTING SERVICES. For activities whose major mission is printing and reproduction services, includes income for those services as well as printing performed for tenants, satellites or other off-post activities. Printing produced in connection with in-house work performed by the activity is reportable either as a direct cost of the project or as overhead.
11. UTILITY SERVICES. Include income for utility services (steam, electricity, water, sewage disposal, gas and communication).
12. SANITATION SERVICES. Include income for sanitation services (refuse and garbage collection and disposal, pest and rodent control and janitorial).
13. SUPPORT OF SERVICE-WIDE SUPPLY. Include income for operation of supply depots (receipt, storage and issue), property disposal activities, woodland management, operation of supply management office procurement operations, commercial line haul transportation and the travel expenses of technical escorts and security guards to accompany classified shipments.
14. SUPPORT OF TENANTS AND SATELLITES. Include income for the support of satellites, tenants, administrative functions, and similar nonindustrial activities of the Department of Defense Components and other Government Agencies. Include also, income from the sales of utility services, etc., to nonappropriated fund activities and to civilian contractors (GOCO) and contractors occupying a portion of the installation on an outlease basis. Income from support of military family housing will also be reported in this category.

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15. ADDITIONS AND IMPROVEMENTS TO PLANT. Include income for the reimbursable cost of acquisitions, of machine tools, other plant equipment, or any other capital property, and improvements of real property funded by other than the activity.
16. SUPPORT OF RESERVE INDUSTRIAL PLANT CAPACITY. Include income received specifically for maintenance of idle facilities and the support of underutilized capacity of the reported activity. Amounts billed for support of reserve industrial capacity at other activities are not included. For example, if personnel of the reporting activity repair equipment at an idle plant located nearby, the resulting income would be reported in Overhaul, Repair and Renovation.
17. OTHER PRODUCTS AND SERVICES. Include income not reportable elsewhere and miscellaneous production and services where the amounts are relatively small and breakdown would have little significance. It has been established that an amount of 2 percent of total revenue (line 19) represents a significant portion and in the event the amount reported on this line exceeds the 2 percent, provide an explanation in the narrative analysis, including a listing of significant individual items.
18. INSTITUTIONAL SUPPORT. Include income received specifically to cover the overhead expenses associated with the maintenance and operation of a MRTFB operating under the DOD Uniform Funding Policy.
19. TOTAL REVENUE. Report on this line the sum of categories 1 through 18.
20. COSTS. Costs incurred are subdivided into the following categories for presentation in this statement:
 - a. Direct Costs-(GLA 4500). This cost category includes all direct costs incurred which are chargeable to customers. It does not include overhead costs which are applied to customer billings.
 - b. Service Center Costs-(GLA 4400). This cost category includes the actual costs incurred in all service cost centers.
 - c. Production Expense-(GLA 4600). This cost category includes the actual costs incurred in Production Cost Centers.
 - d. General and Administrative Expense-(GLA 4700). This cost category includes the actual expenses incurred in General and Administrative Cost Centers.

Report amounts in the above cost categories in the following six cost classifications:

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- (1) Labor. Report the labor cost of civilian employees, accelerated to include a factor for the cost of leave and other fringe benefits, such as Government contributions to retirement fund and insurance.
 - (2) Materials. Report the cost of all materials, supplies and parts released from direct material or materials and supplies inventories during the period.
 - (3) Other. Report all accrued costs not applicable to the above classifications such as travel and transportation of employees on temporary duty.
 - (4) Contractual Services. Report the activity cost of work performed on a contractual basis. This includes: rentals of space, structures and equipment; purchased utilities such as electric power, gas, water, and communication services; all contractual services, including stevedoring, transportation under ship and plane charters and other contracts entered into by military transport agencies operated under industrial funds, research and development, consulting services, dredging, maintenance and deactivation of plant and equipment, etc.; and services procured on a reimbursable basis from other Government activities.
 - (5) Depreciation Expense (Funded). Report the funded depreciation expense recorded during the period.
 - (6) Transfers. To record the net value of expenses transferred in and out of the cost centers for each cost category.
21. TOTAL COSTS INCURRED FOR PERIOD. Report on this line the total of all costs applicable to operation for the period.
 22. (LESS) COST FOR ACTIVITY RETENTION. Report on this line the amount of costs incurred for activity retention for the manufacture of items or installation of equipment during the period.
 23. COSTS OF GOODS AND SERVICES PRODUCED. Enter on this line the amount of line 21 less line 22.
 24. (INCREASE)-DECREASE-WORK IN PROCESS. Report on this line the amount of increase or decrease in WIP-in-House during the period being reported.
 25. COST OF GOODS AND SERVICES SOLD. Report on this line the net of lines 23 and 24.
 26. NET REVENUE. Report on this line the difference between amounts on lines 19 and 25.

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27. SURCHARGE. Report on this line the amount of capital reserve and/or surcharge collected as revenue.
28. EXTRAORDINARY EXPENSES. Report on this line the extraordinary expenses that are beyond what is regular or customary.
29. NET OPERATING RESULTS. Report on this line the net of line 26 less line 27.
30. COST FUNDED BY OTHERS. Report on this line the total unfunded costs in the following classifications. These equal the total of GLA 6400 plus GLA 6500.
 - (1) Depreciation (GLA's 6430 and 6520)
 - (a) Report the unfunded depreciation on New Contributed Fixed Assets.
 - (b) Report the unfunded depreciation of Sponsor Owned Equipment.
 - (2) Military Personnel. The direct and indirect cost of military labor (officers and enlisted) computed from the composite rate chart plus acceleration for leave and holiday and personnel support costs if not part of the rate. (Sum of GLA's 6411 through 6414, 6511, 6512 and 6514).
 - (3) Material. The value of material provided by sources other than the Industrial Fund, i.e., sponsor furnished material, APA (GLA 6420).
 - (4) Unfunded Civilian Personnel. The direct and indirect cost of unfunded civilian labor. (Sum of GLA's 6415 and 6513).
31. PERSONNEL ON BOARD END-OF-PERIOD. Report on this line the total personnel for the following categories:
 - (1) Military. Report the total numbers of Navy and Marine Corps personnel assigned to the activity as of the end of the period.
 - (2) Civilian. Report the total number of civilian personnel at the activity as of the end of the period.
Report as:
 - (a) Graded full time permanent.
 - (b) Ungraded full time permanent.
 - (c) Other (This includes all other civilian personnel i.e., temporary, part-time permanent, summer hires, etc.).
 - (3) Foreign Nationals. Report the total number of foreign national personnel as of the end of the period.
 - (a) Direct.
 - (b) Indirect.

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32. PERCENT UTILIZATION OF PLANT. Report on this line the percent of practical plant gross capacity (one shift basis) utilized during the period. Practical plant gross capacity means estimated reasonable production which may be sustained over a long period by use of the productive facilities in a normal workweek. Capacity will be based on a normal workweek even though there are cases where economical production would justify multiple-shift operation as well as operation less than full time for a single shift. Gross capacity levels are generally expressed in direct labor hours or machine hours. However, in developing the percent of utilization planned for some activity groups, another unit of measure may better represent the production or operational efforts involved. Production hours or units actually worked divided by gross capacity equals percent of utilization of plant.

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EXHIBIT B-1

ACTIVITY ANALYSIS OF ACCUMULATED OPERATING RESULTS

AS OF _____ 19____
(Nearest Dollar)

FY To Date

1. ACCUMULATED OPERATING RESULTS--
BEGINNING OF PERIOD

APPLIED EXPENSES

2. PRODUCTION EXPENSE
3. GENERAL EXPENSES
4. TOTAL APPLIED EXPENSE

ACTUAL EXPENSES

5. PRODUCTION EXPENSE
6. GENERAL EXPENSES
7. TOTAL ACTUAL EXPENSE
8. OVER (UNDER) APPLIED VARIANCE

9. SERVICE CENTER VARIANCE

BILLING VARIANCES

10. COST REIMBURSABLE ORDERS
 - a. Stabilized Variances
 - b. Cost Overruns
11. FIXED PRICE ORDERS
 - a. Fixed Price Variances
 - b. Stabilized Variances
12. EXTRAORDINARY EXPENSE VARIANCE*
13. NET OPERATING RESULTS
(Must agree with EXHIBIT B)
14. OTHER ADJUSTMENTS
 - a. Passthroughs
 - b. Rebates
 - c. Prior year*
 - d. Asset Capitalization Program

*Extraordinary and Prior Year Adjustments must be listed in detail with reference to the authority for the write-off.

15. ACCUMULATED OPERATING RESULTS (AOR) END OF PERIOD
(Must agree with AOR on EXHIBIT A-1)

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ANALYSIS OF ACCUMULATED OPERATING RESULTS (EXHIBIT B-1) (CONT'D)

Where applicable, the appropriate General Ledger Account (GLA) number has been provided for each line item.

1. ACCUMULATED OPERATING RESULTS-BEGINNING OF PERIOD (GLA 2930). This line represents the balance in GLA Account 2930 at the beginning of the period.
2. PRODUCTION EXPENSE (GLA 4810). Report on this line the total amount or Production Expense that has been applied during the period.
3. GENERAL EXPENSE (GLA 4820). Report on this line the total amount of General Expense that has been applied during the period.
4. TOTAL APPLIED EXPENSE. Add lines two and three.
5. PRODUCTION EXPENSE (GLA 4600). Report on this line the total Production Expense for this FY.
6. GENERAL EXPENSE (GLA 4700). Report on this line the total General Expense for this FY.
7. TOTAL ACTUAL EXPENSE. Report on this line the total of lines five and six.
8. OVER (UNDER) APPLIED VARIANCE. This line represents the net of lines four and seven.
9. SERVICE CENTER VARIANCE (GLA 4400). Report on this line the balance after transfers of Service Center Costs.
10. COST REIMBURSABLE ORDERS. This line represents the summation of the following:
 - a. Stabilized Billing Variance (GLA 2937). This line represents that portion of billing variance on cost reimbursable orders attributable to rate stabilization.
 - b. Cost Overruns (GLA 2936). This line item represents the gain or loss attributable to cost reimbursable orders billed where cost exceeds the value of the order, or the stabilized billable amount exceeds cost.
11. FIXED PRICE ORDERS. This line represents the summation of the following:
 - a. Fixed Price Variance (GLA 2937). This line item represents that portion of billing variance in fixed price orders attributable to fixed prices.

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- b. Stabilized Variance (GLA 2936). This line item represents that portion of billing variance in fixed price orders attributable to stabilized rates.
- 12. EXTRAORDINARY EXPENSE VARIANCE (GLA 4196). This line item represents extraordinary expenses that are beyond what is regular or customary.
- 13. NET OPERATING RESULTS. This line item is the summation of lines 8, 9, 10 and 11. This must agree with the amount reported in exhibit B.
- 14. OTHER ADJUSTMENTS. (GLA 2939). This line item represents the summation of adjustments detailed below.
 - a. PASSTHROUGHS. Includes infusions into the working capital fund of the activity.
 - b. REBATES. Includes paybacks to customers.
 - c. PRIOR YEAR. This line item represents any adjustments to prior year operating results. This can only be used after receiving written authority from NAVCOMPT and that letter must be footnoted.
 - d. ASSET CAPITALIZATION PROGRAM (ACP). Report on this line the annual yearend adjustment between capital asset reserves (GLAs 2971, 2973, 2974 and 2975) and AOR (GLA 2939).
- 15. ACCUMULATED OPERATING RESULTS (GLA 2930). This line is the net of lines 1, 12, and 13. This must agree with the "Inception to Date" column in exhibit A-1.

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EXHIBIT C

STATEMENT OF SOURCES AND APPLICATION OF FUNDS
For Period Ending _____
(Nearest Dollar)

FY To Date

Activity Cash Balance beginning of FY
Non-Revenue Cash Changes (+/- itemize)
Sources of Operating Cash

Revenue (+)

- (1) From Operations
- (2) From Surcharges
- (3) From Refunds, etc. (itemize)

Change in Accounts Receivable (+/-)

Change in Progress Payments (+/-)

Change in Advances (+/-)

Change in Uncompleted Voyage Revenue (+/-)

Application of Cash

Costs Incurred for period (+)

Depreciation (-)

- (1) Buildings, Structures and Utility Systems
- (2) Equipment
- (3) Software Systems

Purchased Capital Assets (+)

- (1) Minor Construction
- (2) Equipment
- (3) Software Systems

Change in Inventory (+/-)

- (1) Materials and Supplies
- (2) Direct Material
- (3) Other

Change in Other Assets (+/-)

Change in Accounts Payable (+/-)

Change in Accrued Expense (+/-)

Other (+/- Itemized)

Activity Cash Balance End of Period

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Cash Analysis

- (1) Estimated for Asset Capitalization Program
- (2) Estimated for Operations

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STATEMENT OF SOURCES AND APPLICATION OF FUNDS (EXHIBIT C) (CONT'D)

Purpose: To identify sources and application of industrial fund cash in total and to estimate how much of that cash relates to operations and how much to the Asset Capitalization Program (ACP).

Submission: This exhibit C is required as part of the quarterly Financial and Operating Statements. (Report in whole dollars)

Instructions:

1. Cash Balance at the beginning of year must agree with the closing Cash Balance of the previous year, (GLA 1100).
2. Non-revenue cash changes must reflect net increase or decrease in loans (GLA's 1230 and 2330) and any transfer of cash between activities, i.e., transfers to balance cash for reserves.
3. Sources of Operating Cash (Sum of 3a through 3e).
 - a. Total Revenue amounts must agree with the revenue shown on the Statement of Revenue and Costs (DBC 3000), plus Passthroughs (DBC 3188), and Refunds (DBC 3189).
 - b. Change in Accounts Receivable must be equal to the difference between Accounts Receivable at the beginning of the year and at the end of the period as shown in the Statement of Financial Condition. An increase in accounts receivable is shown as a decrease in cash; a decrease as an increase in cash (GLA 1300).
 - c. Change in Progress Payments must be equal to the difference between the Progress Payments at the beginning of the year and at the end of the period. An increase in Progress Payments is shown as an increase in cash; a decrease as a decrease in cash (GLA 2400).
 - d. Change in Advances must be equal to the difference between total Advances at the beginning of the year and at the end of the period as shown in the Statement of Financial Condition. An increase in Advances is shown as an increase in cash; a decrease as a decrease in cash (Net change in GLAs 1210, 1220, 2310 and 2320).
 - e. Change in Uncompleted Voyage Revenue must be equal to the difference between Uncompleted Voyage Revenue at the beginning of the year and at the end of the period as shown in the Statement of Financial Condition. An increase in Uncompleted Voyage Revenue is shown as an increase in cash; a decrease as a decrease in cash (GLA 2510).

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4. Applications of Cash (Sum of 4a through 4g).
 - a. Costs incurred for period must agree with the Statement of Revenue and Costs. (DBC 4900).
 - b. Total Depreciation must agree with the sum of depreciation expenses as shown on the Statement of Revenue and Costs and must be detailed as to its source, i.e., buildings, equipment or software systems. (Sum of GLA 4450, 4550, 4650 and 4750).
 - c. Amounts for FY purchases of Capital Assets. This includes cash spent for Assets Under Development (GLA 1592, 1593, and 1594) as well as Purchased Fixed Assets (GLA 1630 series). It must be detailed as to the type of investment, i.e., minor construction, equipment or software systems.
 - d. Change in inventories must be equal to the difference between inventories at the beginning of the year (excluding Work-in-Process-Accounts, GLA 1411 and 1418, and at the end of the period as shown in the Statement of Financial Condition. An increase in inventories is shown as a decrease in cash; a decrease in inventories is shown as an increase in cash (GLA 1400 excluding 1411 and 1418).
 - e. Change in Other Assets must be equal to the difference between the balance at the beginning of the year and the balance at the end of the period for Deferred Charges (GLA 1510), Travel Advances (GLA 1520), and Unallocated Costs (GLA 1540). An increase in these accounts is shown as a decrease in cash; a decrease is shown as an increase in cash. Applicable changes in Assets Under Development (GLA 1590) should have been reflected as Capital Assets.
 - f. Net change in total Accounts Payable must be equal to the difference between balance at the beginning of the year and at the end of the period as shown in the Statement of Financial Condition. An increase is shown as an increase in cash; a decrease is shown as a decrease in cash (GLA 2100).
 - g. Net change in total Accrued Expenses must be equal to the difference between balance of the beginning of the year and at the end of the period as shown in the Statement of Financial Condition. An increase is shown as an increase in cash; a decrease is shown as a decrease in cash (GLA 2200).
5. Other, these changes should be itemized and fully explained. Included are transactions that did not result in cash changes, i.e., a prior year adjustment, an inventory adjustment, or a write-off of accounts payable.

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6. Cash balance, end of period. This must agree with the cash balance as shown on the Statement of Financial Condition. (Net of lines 1 through 5 = 6).
7. This is an analysis of the cash reported on line 6. It represents the estimated cash available for the asset capitalization programs as well as the cash available for operations. (Lines 7(1)+ 7(2) = 6).

EXHIBIT D

SUPPLEMENTAL FINANCIAL INFORMATION
(Nearest Dollar Unless Otherwise Stated)

1. CASH ACCOUNT RECONCILIATION-AS OF

(Dollars and Cents)
Amounts

Cash Balance-General Ledger Account (GLA) No. 1100

Add: Receipts on Register not on
Activity's Ledger:

<u>Register</u>	<u>Register Month</u>	<u>Amount</u>
-----------------	---------------------------	---------------

Add: Disbursements on Activity's
Ledger not on Register*

TOTAL ADDITIONS

Less: Disbursements on Registers
not on Activity's Ledger:

<u>Register</u>	<u>Register Month</u>	<u>Amount</u>
-----------------	---------------------------	---------------

Less: Receipts on Activity's Ledger
not on Register*

TOTAL DEDUCTIONS

Cash Balance-CERPS Listing

SIGNATURE _____
Comptroller

*Explanation required

All current discrepant cash transactions should be posted to the industrial fund activity general ledger no later than the month subsequent to the transaction. The undistributed disbursements included in the activity Centralized Expenditure and Reimbursement Processing System reconciliation should be only entire registers which have been processed to the wrong activity, duplicate registers or items of the current period (last 15-30 days) for which the activity has no knowledge by the close of the period.

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SUPPLEMENTAL FINANCIAL INFORMATION (EXHIBIT D)(CONT'D)**2. ANALYSIS OF ACCOUNTS RECEIVABLE**

	<u>Government</u>		<u>Public</u>	
	<u>Number</u>	<u>Amount</u>	<u>Number</u>	<u>Amount</u>
<u>Non-Delinquent</u>				
<u>Delinquent</u>				
1-30 days				
31-90 days				
91-180 days				
181-360 days				
over 360 days				
 TOTAL				

For all items over 90 days, provide information describing what actions have been taken to clear these accounts. For any item over 360 days old, provide schedule showing who owes the money, and an explanation on why payment is still outstanding.

3. ANALYSIS OF UNBILLABLE WORK-IN-PROCESS

Show number and value of unbillable work-in-process by category. Show detail by customer when the unbillable amount for the customer will equal or exceed 10 percent of the order received.

<u>Category</u>	<u>Number</u> <u>Fundings</u>	<u>Amount</u>	<u>Customer</u>	<u>Actions taken</u> <u>to Resolve</u>
Fixed Price Order Losses				
Stabilized Variances				
Unfunded Commander's *				
Orders				
Cost Overruns *				
 Total				

* Unfunded commander's orders and cost overruns must include detail for all unbillable by customer and the action the activity has taken to resolve the problem.

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SUPPLEMENTAL FINANCIAL INFORMATION (EXHIBIT D)(CONT'D)**4. ANALYSIS OF MATERIAL AND SUPPLIES--ACTIVE (GLA 1421)**

Beginning Balance, as of _____.

Purchases

Manufactured by Activity

Issues

Adjustments:

Ending Balance, as of _____.

The ending balance of the previous quarter is the opening balance for this report. Adjustments need to be explained, i.e. excess inventory turn-in to system without credit, gains (losses) resulting from physical inventory, excess inventory sent to disposal. Ending balance must agree with amount shown on exhibit A.

5. INVENTORY ADJUSTMENTS-(FYTD)

(Total for General Ledger Account (GLA) 1420 and 1430)

	<u>Amount</u>
Inventory (Gains) (Detailed)	
Inventory (Losses) (Detailed)	
Net Inventory Adjustments	

6. MATERIAL-IN-TRANSIT ADJUSTMENTS

	<u>Number</u> <u>Requisitions</u>	<u>Current</u> <u>Quarter</u>	<u>Amount</u> <u>FYTD</u>
Local Delivery--Non Traceable			
Local Write-off			
NAVCOMPT Approved *			
Total MIT Adjustments			

* Approved by: (reference Comptroller of the Navy letter(s) for quarterly postings)

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SUPPLEMENTAL FINANCIAL INFORMATION (EXHIBIT D) (CONT'D)

7. AGING OF MATERIAL-IN-TRANSIT (GLA 1491)

<u>Days</u>	<u>Number Requisitions</u>	<u>Amount</u>
1-30		
31-60 - Action Taken		
31-60 - No Action Taken		
61-120 - Action Taken		
61-120 - No Action Taken		
over 120 - Report of discrepancy (ROD) Submitted		
over 120 - Pending Credit		
over 120 - Pending Resolution		
over 120 - No Action Taken		

TOTAL

8. AGING OF UNRESOLVED TRANSACTIONS

<u>Description</u>	<u>GLA 1493</u>	<u>GLA 1542</u>	<u>GLA 1543</u>	<u>TOTAL</u>
--------------------	-----------------	-----------------	-----------------	--------------

1-30 days

31-60 days

61-90 days

(Detailed by line item with a footnote indicating all actions taken to resolve the problem.)

Total 61-90 days

91 days and over

(Detailed by line item with a footnote indicating actions taken, including references to letters requesting Command assistance.)

Total 91 days and over

Total Unresolved

SUPPLEMENTAL FINANCIAL INFORMATION (EXHIBIT D) (CONT'D)

9. AGING OF TRAVEL ADVANCES

<u>Category</u>	<u>Number</u>	<u>Amount</u>
Advances Outstanding - not delinquent		
Advances Delinquent 1-30 days		
Advances Delinquent 31-90 days		
Advances Delinquent over 90 days		
Total Advances		

A travel advance is not past due or delinquent for reporting purposes until 10 days after completion of the assigned travel and a travel claim has not been submitted or a travel claim been submitted and repayment of an advance is not completed within 15 days after notification of payment due. The delinquent report is not required until 30 days after the action date to provide the activity adequate administrative time to resolve problems with submission or settlement of claims.

10. AGING OF ASSETS UNDER DEVELOPMENT

<u>GLA 1591</u>		<u>GLA 1592</u>		<u>GLA 1593</u>		<u>GLA 1594</u>	
<u>Number</u>		<u>Number</u>		<u>Number</u>		<u>Number</u>	
<u>Assets</u>	<u>Amount</u>	<u>Assets</u>	<u>Amount</u>	<u>Assets</u>	<u>Amount</u>	<u>Assets</u>	<u>Amount</u>

0-180 days

Over 180 days

(Over 180 days must be detailed by item with a footnote indicating why the item is not operational)

Total over 180 days

TOTAL

(The total must agree with the amounts shown in exhibit A.)

5 Feb 90

SUPPLEMENTAL FINANCIAL INFORMATION (EXHIBIT D) (CONT'D)

11. AGING OF ACCOUNTS PAYABLE

<u>Days</u>	<u>GLA 2110</u>	<u>GLA 2140</u>	<u>GLA 2150</u>	<u>TOTAL</u>
0-30				
31-60				
61-90				
Over 90 days				

TOTAL

(The total must agree with the amounts shown in exhibit A.)

12. CONTINUATION OF PAY

	<u>Quarter</u>	<u>FYTD</u>
Amount Paid		
Number of Employees		
Number of Days Paid		

13. SALE OF SCRAP

	<u>Quarter</u>	<u>FYTD</u>
Value of Sale of Scrap		

14. ANALYSIS OF THE LABOR ACCELERATION RATE

	<u>% Taken</u>	<u>% Budgeted</u>
Annual Leave		
Sick Leave		
Holiday & Other		
Civil Service Retirement		
Federal Insurance Compensation Act		
Federal Employee's Group Life Insurance		
Federal Employee's Health Benefit Funds		
TOTAL		

SUPPLEMENTAL FINANCIAL INFORMATION (EXHIBIT D) (CONT'D)

15. DETAIL OF INTERFUND BILLS

<u>Month</u>	<u>Number Received</u>	<u>Number Processed</u>	<u>Number Unprocessed</u>	<u>Amount Unprocessed</u>
(last month last quarter)				
(first month this quarter)				
(second month this quarter)				
(third month this quarter)				

This reports the action taken by the activity in processing interdepartmental bills. The total unprocessed bills should be reconciled to the unprocessed interfund bill listing received from Navy Accounting and Finance Center. Additional requirements for the NAVAIR Financial statement instructions.

16. PUBLIC/PRIVATE COMPETITION EXECUTION REPORT

NAVCOMPTINST 7600.29 requires that revenues and costs associated with workload assigned to a NIF activity as the result of Public/Private competitions be separately identified from other workload. Accordingly, the following information will be provided quarterly for each competition assigned. Data related to work assigned in public/private competitions by the Aviation Supply Office (ASO) may be lumped together and only the number of competitions listed be shown.

	<u>Prior Years Cumulative</u>	<u>Current Year</u>
Competition Program: (F-14 SDLM, P-3C, or ASO, etc,)		
Orders Received	X	X
Revenue	X	X
Cost Incurred for Customers	X	X
(This is all direct costs and associated applied overhead)		

5 Feb 90

SUPPLEMENTAL FINANCIAL INFORMATION (EXHIBIT D) (CONT'D)

	<u>Prior Years Cumulative</u>	<u>Current Year</u>
Direct Labor Hours	X	X
Work in Process		X
Units Inducted	X	X
Units Physically Complete	X	X
Units Financially Complete	X	X
Discretionary Costs Billed	X	X
(These amounts should already be included in the orders and revenue amounts.)		
Number of ASO Competitions	X	X

For discretionary costs, provide a separate paragraph that indicates when the costs were paid out and for what purpose they were used.

EXHIBIT E

SUMMARY OF SOURCES OF REVENUE (ENTRIES IN THOUSANDS)

SPONSOR AND APPN	BEGINNING OF FISCAL YEAR		CURRENT FY		END OF		ESTIMATED		ESTIMATED		END OF	
	1	2	3	4	5	6	7	8	9	10	11	12
	UNBILL WIP IN- FUND. ORD	UNBILL WIP IN- FUND. ORD	UNBILL WIP IN- FUND. ORD	UNBILL WIP IN- FUND. ORD	UNBILL WIP IN- FUND. ORD	UNBILL WIP IN- FUND. ORD	UNBILL WIP IN- FUND. ORD	UNBILL WIP IN- FUND. ORD	UNBILL WIP IN- FUND. ORD	UNBILL WIP IN- FUND. ORD	UNBILL WIP IN- FUND. ORD	UNBILL WIP IN- FUND. ORD
	BAL HOUSE	AVAIL REC'D BILL. BAL	HOUSE	AVAIL REC'D BILL. BAL	HOUSE	AVAIL REC'D BILL. BAL	HOUSE	AVAIL REC'D BILL. BAL	HOUSE	AVAIL REC'D BILL. BAL	HOUSE	AVAIL. BAL
	1	2	3	4	5	6	7	8	9	10	11	12
	13	14	15	16	17	18	19	20	21	22	23	24

Dept. of the Navy
a) (List by Major Appropriations)

Other DOD Departments
(Army & Air Force)

DOD Agencies
Other

Other Government
Departments &
Agencies

Non-Appropriated
Funds, Individuals,
and Others

Total
Less Passthroughs
Less Refunds

a) For example O&M,N, RDT&EN, OPN, O&MMC

Note: 1. Total of column 2 and the total of column 7 equal total Work-in-Process-In-House on Exhibit A for the reporting periods Indicated.

2. Total of column 5 equals total Revenue, FY to Date on Exhibit B.

FINANCIAL AND OPERATING STATEMENTS FORMAT - SEGMENT TWO

(ACTIVITY)

UNBILLABLE WORK-IN-PROCESS BY CATEGORY

	*UNBILLABLE WIP	SUBSEQUENT FUNDING RECEIVED UP TO (DATE)	REMAINING UNBILLABLE	CUSTOMER	ACTION TAKEN TO OBTAIN ADDITIONAL FUNDS
--	--------------------	---	-------------------------	----------	--

Overruns - Costs
Reimbursable Orders -
Cost Reimbursement Variance

Unfunded Commanding
Officer Orders

Losses--Fixed
Price Orders

Unfunded Manufacturing
for NIF Inventory

Foreign Military Sales

Overruns - Cost
Reimbursable Orders - Stabilized
Rate Variance

Totals

* Overruns of less than \$50,000 per customer order may be grouped. Overruns above \$50,000 should be explained by customer order.

5 Feb 90

(ACTIVITY)

STATUS OF SHOP STORES INVENTORY AND USAGE

<u>SHOP</u>	<u>NAME OF</u>	<u>BEGINNING</u>	<u>INVENTORY</u>	<u>RECEIPTS</u>	<u>RETURNED</u>	<u>QTRLY</u>	<u>ENDING</u>	<u>NO. OF</u>
<u>STORES</u>	<u>SHOP STORES</u>	<u>INVENTORY</u>	<u>ADJUSTMENTS</u>	<u>TO SUPPLY</u>	<u>ISSUES</u>	<u>INVENTORY</u>	<u>RATIO</u>	<u>MONTH'S SUPPLY</u>

Active
Inventory

Insurance
Inventory

(ACTIVITY)

REVENUE AND COST BY PRODUCT LINE - NAVAIRDEPOT's
FYTD

<u>PRODUCT LINE</u>	<u>DIRECT COSTS</u>	<u>OVERHEAD TOTAL</u>	<u>WIP</u>	<u>TRANSFERS</u>	<u>RATE STABIL.</u>
	<u>LABOR MATERIAL OTHER</u>	<u>APPLIED COSTS</u>	<u>BEG. OF YEAR</u>	<u>TO INVENTORY</u>	<u>FIXED PRICE</u>
					<u>COST REIMB.</u>
					<u>GAIN (LOSS)</u>
					<u>REVENUE</u>
					<u>WIP</u>
					<u>ENDING</u>

0 Aircraft Rework

1 Missile Rework

2 Engines

3 Components (F/E)

4 Other Support

5 Manufacturing

GRAND TOTAL

REVENUE AND COST BY MAJOR PROGRAM-NAVAL AIR TEST CENTERS AND AERONAUTICAL ENGINEERING CENTERS	FYTD
1. MAJOR PROGRAMS	
2. MAJOR PROGRAMS	
3. MAJOR PROGRAMS	
4. MAJOR PROGRAMS	
5. MAJOR PROGRAMS	
6. MAJOR PROGRAMS	
7. MAJOR PROGRAMS	
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96. MAJOR PROGRAMS	
97. MAJOR PROGRAMS	
98. MAJOR PROGRAMS	
99. MAJOR PROGRAMS	
100. MAJOR PROGRAMS	

MAJOR PROGRAM	LABOR MATERIAL	DIRECT COSTS	*OVERHEAD TOTAL	WIP BEG.	OTHER REIMB. VAR	STABIL. RATE VAR	FIXED PRICE VAR	WIP END			
									APPLIED COSTS	OF YEAR	REVENUE

Major Program categories will be determined by each activity

All Other	
TOTAL (excluding Institutional Funding)	

*** NIF Work only**

5 Feb 90

(ACTIVITY)

SCHEDULE OF COST REIMBURSABLE VARIANCES (WRITE-OFFS)

<u>MAJOR PROGRAM</u>	<u>SPONSOR</u>	<u>COST REIMBURSABLE PRICE (\$)</u>	<u>ACTUAL COST (\$)</u>	<u>VARIANCE (\$)</u>	<u>REMARKS</u>
	Identify Sponsor by nomen- clature (i.e., NAVAIR, Air Force, Army, etc.)				Brief and informative comments should be provided whenever the variances are in excess of \$1,000 on all orders. Write-off authority should be noted if variances exceed limitations provided in NAVCOMPT Manual 54021.

(list individual orders when the variance is in excess of \$1,000)

5 Feb 90

(ACTIVITY)

SCHEDULE OF FIXED PRICE VARIANCES

<u>MAJOR PROGRAM</u>	<u>SPONSOR</u>	<u>FIXED PRICE (\$)</u>	<u>ACTUAL COST (\$)</u>	<u>VARIANCE (\$)</u>	<u>REMARKS</u>
	Identify Sponsor by nomenclature.				In accordance with NAVCOMPT 054020-4, variances between actual costs incurred and the fixed price on completed orders which are greater than or equal to +/- 10% will be reported and explained.

Encl (4)

All other
(List individual orders when the variance is over 10 percent or \$100,000)

5 Feb 90

(ACTIVITY)

COST CENTER SUMMARY-DIRECT

COST CENTERS	MILITARY AND CIVILIAN LABOR HOURS		ACTUAL COSTS FISCAL YEAR TO DATE		TRANSFERS		CONTRACTUAL		OTHER		IN/OUT		FLIGHT HOURS		FLIGHT COSTS		NET TOTAL COSTS		TOTAL BUDGET \$ CUMULATIVE TO DATE	
	CIV	MIL	REGULAR	OVERTIME	CIV	MIL	TOTAL	LABOR	MATERIAL	SERVICES	OTHER	IN	OUT	HOURS	COSTS	COSTS	NET TOTAL COSTS	TOTAL BUDGET \$ CUMULATIVE TO DATE		

5 Feb 90

(ACTIVITY)

COST CENTER SUMMARY-SERVICE

COST CENTERS	MILITARY AND CIVILIAN LABOR HOURS		ACTUAL COSTS FISCAL YEAR TO DATE				NET TOTAL CUMULATIVE BUDGET \$	TOTAL COSTS TO DATE			
	REGULAR CIV MIL	OVERTIME CIV MIL	TOTAL	LABOR MATERIAL	CONTRACTUAL SERVICES	OTHER			TRANSFERS IN/OUT	FLIGHT HOURS	FLIGHT COSTS

(ACTIVITY)

COST CENTER SUMMARY-OVERHEAD

[illegible]

5 Feb 90

(ACTIVITY)

COST CENTER SUMMARY-INSTITUTIONAL

COST CENTERS	CIVILIAN DIRECT HOURS	ACTUAL COSTS FISCAL YEAR TO DATE	CONTR.		TRANSF.	FLIGHT HOURS	FLIGHT COSTS	NET TOTAL COSTS	TOTAL BUDGET \$ CUMULATIVE TO DATE
			REGULAR	OVERTIME					
Direct									
Total Direct									
General									
Total General									
Service									
Total Service									
GRAND TOTAL									
General Expense Transferred to Institutional Funding									

Encl (4)

(ACTIVITY)

COST CENTER SUMMARY-FLIGHT HOURS

COST CENTERS	MILITARY AND CIVILIAN	INDIRECT HOURS	ACTUAL COSTS FISCAL YEAR TO DATE	CONTRACTUAL			TRANSFERS IN/OUT	FLIGHT HOURS	FLIGHT COSTS	NET TOTAL COSTS	TOTAL BUDGET \$ CUMULATIVE TO DATE
				REGULAR	OVERTIME	TOTAL					
				<u>LABOR</u>	<u>MATERIAL</u>	<u>SERVICES</u>	<u>OTHER</u>	<u>IN/OUT</u>	<u>FLIGHT COSTS</u>	<u>NET TOTAL COSTS</u>	<u>TOTAL BUDGET \$ CUMULATIVE TO DATE</u>

5 Feb 90

(ACTIVITY)

ASSET CAPITALIZATION PROGRAM
OBLIGATIONS AND OUTLAYS
EQUIPMENT WITH A PURCHASE COST OF \$5000 OR MORE
AS OF _____
(DATE)

ANNUAL A-11 OBLGN FY AUTH.	EST. PUR VALUE	TOTAL COMMITTED		INSTLN COSTS INCLUDED IN PRIOR COL		OBLGS FYTD DBC		OBLGS TO DATE YEARS		OUTLAYS IN PRIOR YEARS		OUTLAYS FYTD DBC 97CB		TOTAL OUTLAYS DBC 1592		COST IN PROCESS DBC 1630	

1983 - 1988

1989

TOTAL

NOTE: This exhibit is for items subject to the Asset Capitalization Program limitations.

1. All items purchased with authority received in FY 1983 through FY 1988 may be combined on one line.
2. For FY 1989 and out years, all projects with a unit cost over \$25,000 must be listed individually. All items between \$5,000 and \$25,000 may be combined on one line.

(ACTIVITY)

**ASSET CAPITALIZATION PROGRAM
OBLIGATIONS AND OUTLAYS
MINOR CONSTRUCTION
AS OF _____
(DATE)**

FISCAL YEAR	ANNUAL A-11 OBLIGATION AUTHORITY	OBLIGATIONS FYTD DBC 97A2	OUTLAYS IN PRIOR YEARS	OUTLAYS FYTD DBC 97C2	TOTAL OUTLAYS	COSTS IN PROCESS DBC 1594	CAPITALIZED COSTS DBC 1632
-------------	--	---------------------------------	------------------------------	-----------------------------	------------------	---------------------------------	----------------------------------

1983 - 1988

1989

TOTAL

NOTE: Project number and project title are required for the current year only. Combine all projects from FY 1983 to FY 1988 on one line.

(ACTIVITY)

ASSET CAPITALIZATION PROGRAM
OBLIGATIONS AND OUTLAYS
MANAGEMENT INFORMATION SYSTEMS
AS OF _____
(DATE)

FISCAL YEAR	ANNUAL A-11 OBLIGATION AUTHORITY	OBLIGATIONS FYTD DBC 97A3	OUTLAYS IN PRIOR YEARS	OUTLAYS FYTD DBC 97C3	TOTAL OUTLAYS	COSTS IN PROCESS DBC 1593	CAPITALIZED COSTS DBC 1636
-------------	--	---------------------------------	------------------------------	-----------------------------	------------------	---------------------------------	----------------------------------

System Name

Authorization

14 Central Design Agency

Sponsor

1983 - 1988

1989

TOTAL

NOTE: Each system should be identified separately.

(ACTIVITY)

Civilian Personnel Resource Reporting System

<u>REPORT MONTH</u>	<u>CLAIMANT CODE</u>	<u>AREA CODE</u>	<u>LOCATION CODE</u>	
<u>APPROPRIATION/ SUBHEAD</u>	<u>FINANCE CENTER</u>	<u>PREPARING UIC</u>	<u>PAID UIC</u>	<u>ADJUSTMENT CODE</u>
		<u>GRADED HOURS AMOUNT</u>	<u>UNGRADED HOURS AMOUNT</u>	

SECTION I - DIRECT AND REIMBURSABLE

101 Direct - OC 11/12/13
102 Reimbursable Regular Time
103 Reimbursable Overtime
104 Reimbursable Holiday Premium Pay
105 Reimbursable Benefits - OC 12
109 TOTAL - SECTION I

SECTION II - PERSONNEL COMPENSATION - TYPE OF EMPLOYMENT - OC 11

201 Full Time Perm-Basic Salary
202 Full Time Perm-Overtime
203 Full Time Perm-Lump Sum Leave
205 Part Time Perm-Basic Salary
206 Part Time Perm-Overtime
207 Part Time Perm-Lump Sum Leave
209 Full Time Temp-Basic Salary
210 Full Time Temp-Overtime
211 Full Time Temp-Lump Sum Leave
213 Part Time Temp-Basic Salary
214 Part Time Temp-Overtime
215 Part Time Temp-Lump Sum Leave
217 Intermittent-Basic Salary
218 Intermittent-Overtime
219 Intermittent-Lump Sum Leave
221 Holiday Premium Pay
222 Differential-Outside CONUS
223 Premium Pay-Firefighters,
Scientific/Invest Positions
224 Night Differential
225 Hazardous Differential
226 Sunday Differential
232 Other Award
233 Rehired Annuitant Salary
234 Nonincentive Bonus - NON-U.S.
236 Bonuses and Performance Awards
237 Productivity Awards
241 Other Object Class II Compensation
299 TOTAL - SECTION II

5 Feb 90

(ACTIVITY)

Civilian Personnel Resource Reporting System (CONT'D)

	GRADED		UNGRADED	
	HOURS	AMOUNT	HOURS	AMOUNT
<u>SECTION IV - PERSONNEL BENEFITS - OC 12</u>				
401 FED Employees Health Benefits				
402 FED Employees Group Life INS				
403 Civil Service Retirement				
405 FED Employees Ret Sys - Basic Annuity Plan				
406 Thrift Savings Plan				
407 Uniform Allowances				
408 COLA Outside CONUS				
409 Quarters Allowances outside CONUS				
410 PCS Costs and Moving Expenses				
411 Cash in Lieu of Quarters (MSC)				
412 FICA For Employees not under CSRS or FERS				
413 Medicare Tax for CSRS Employees				
414 FICA For FERS Employees				
415 Benefits for Non-Citizens				
416 Foreign Separation Liability				
417 FICA Costs For "Offset" Employees				
420 Other Object Class 12 Costs				
499 TOTAL - SECTION IV				

SECTION V - FORMER EMPLOYEE BENEFITS - OC 13

500 Severance Pay

SECTION VI - SPECIAL EMPLOYMENT PROGRAMS

601 Basic Compensation - OC 11

602 Personnel Benefits - OC 12

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